

THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 161

March 2003

ITEMS TO REMEMBER

MARCH

- March 1: Prove the Fund Ledger and Ledger of Receipts for the month of February to the control of all funds and reconcile with the depository statements. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- March 20: Last day to report and make payment of state and county income tax withheld during February to the Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997 "The School Administrator and Uniform Compliance Guidelines".)

APRIL

- April 1: Prove all ledgers for the month ending March 31 as outlined for the month of February.
- April 15: Last day for the board of school trustees of the school corporation located wholly or partially within the county, which has the greatest taxable valuation of any school corporation in the county to appoint a member of the governing body to serve as a member of the county board of tax adjustment (IC 6-1.1-29-1). IC 6-1.1-29-9 provides that the county council may adopt an ordinance to abolish the county board of tax adjustment. The ordinance must be adopted by July 1 and may not be rescinded in the year it is adopted.
- April 18: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 20: Last day to report and make payment of state and county income tax withheld during March to Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, "The School Administrator and Uniform Compliance Guidelines".)
- April 30: Last day to file federal quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.

MAY

- May 1: Prove all ledgers for the month ending April 30 as outlined for the month of February.
- May 1: School corporations not wishing to renew teachers' contracts (non-permanent teachers) for the 2003-2004 school year shall notify such teachers not later than May 1, 2003 in writing, delivered in person or mailed by registered or certified mail, that such teachers' contracts will not be renewed for the succeeding school year. Any teacher so notified may request a written statement showing reasons for dismissal. (IC 20-6.1-4-14)

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ITEMS TO REMEMBER

(Continued)

- May 6: Election Day – Legal Holiday (IC 1-1-9-1)
- May 20: Last day to report and make payment of state and county income tax withheld during April to Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, "The School Administrator and Uniform Compliance Guidelines Manual.")
- May 26: Memorial Day - Legal Holiday (IC 1-1-9-1)
- May 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the school corporation shall certify to the county treasurer a list of the names and addresses of each person who has money due the person from the school corporation. (IC 6-1.1-22-14).

CONTRACTS

One of the steps in a regular examination of the financial records and accounts of a school corporation by the State Board of Accounts is a review of the various contracts entered into by the governing body of the school corporation for the school corporation's benefit. The review of construction contracts, construction manager contracts, lease-rental agreements, personnel contracts, transportation contracts, etc. discloses, in some instances, clauses and instances where these contract provisions result in the school corporation's making payments from public funds for unauthorized purposes or for which there is no comparable value received for the school corporation.

We would suggest that before a governing body approves or signs a contract for any purpose, whether major or minor in nature, the members review the contract very closely for such flaws. An advisable procedure for the governing body, and often financially beneficial to the school corporation, is to have persons experienced in such contractual functions review the contract before board approval. Naturally, the attorney for the school corporation should review the contract for legality as well as content before the contract is approved and signed by the board.

INVESTMENTS – REPURCHASE AGREEMENTS

Official Opinion No. 82-13 as issued by the Attorney General on August 30, 1982 concluded that local units of government may invest any and all available funds under their control in repurchase agreements with any financial institution under certain provisions of IC 5-13-1-2 (now IC 5-13-9).

We suggest you review IC 5-13-9-3 and the Opinion with the attorney for the school corporation and with administrators of your local depositories. We would also suggest that you consider the possible uninsured nature of these investments under the State's Public Deposits Insurance Fund. We also recommend the repurchase agreement should: (1) Vest title of the securities in the name of the school corporation; (2) Describe the specific securities acquired; and, (3) Represent a safekeeping receipt for the securities so acquired.

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IC 5-13-9-3 concerning repurchase agreements states "(a) As used in this section, 'repurchase agreement' means an agreement: (1) involving the purchase and guaranteed resale of securities between two (2) parties; and (2) that may be entered into for a fixed term or arranged on an open or a continuing basis as a continuing contract that: (A) operates like a series of overnight repurchase agreements; (B) is renewed each day with the repurchase rate and the amount of funds invested determined daily; and (C) for purposes of this article, is considered to have a stated final maturity of one (1) day. (b) Each officer designated in section 1 of this chapter may enter into, with any funds that are held by the officer and available for investment, repurchase agreements: (1) with depositories designated by the state board of finance as depositories for state deposits under IC 5-13-9.5; and (2) involving the political subdivision's purchase and guaranteed resale of any interest-bearing obligations: (A) issued; or (B) fully insured or guaranteed; by the United States, a United States government agency, an instrumentality of the United States, or a federal government sponsored enterprise. The depository shall determine daily that the amount of money in this type of agreement must be fully collateralized by interest-bearing obligations as determined by their current market value. The collateral for this type of agreement is not subject to the provisions of section 2(c) of this chapter. (c) If the market value of the obligations being held as collateral falls below the level required under subsection (b) or a higher level established by agreement, the depository shall deliver additional securities to the political subdivision to make the agreement collateralized to the applicable level. The collateral involved in a repurchase agreement entered into under this section is not subject to the maturity limitation provided in section 5.6 of this chapter. (d) A political subdivision may invest in repurchase agreements without entering into a contract under IC 5-13-11 for an investment cash management system."

VENDOR CLAIMS

IC 20-5-3-1(c) describes the duties of a treasurer of a school corporation. A treasurer, in addition to serving as the official custodian of all funds of the school corporation and being responsible for the proper safeguarding and accounting for all such funds, must issue an official receipt for any moneys received and deposit such moneys in accordance with the laws governing the deposit of public funds. The treasurer also has the responsibility to issue all checks in payment of expenses lawfully incurred on behalf of the school corporation, but, except as otherwise provided by law, shall issue such checks only after proper allowance or approval by the governing body. No allowance or approval shall be required by the governing body for amounts lawfully due in payment of indebtedness or in payment of amounts due the State of Indiana, the United States Government or their agencies and instrumentalities.

PUBLIC RECORDS

IC 5-14-3-1 provides "A fundamental philosophy of the American constitutional form of representative government is that government is the servant of the people and not their master. Accordingly, it is the public policy of the state that all persons are entitled to full and complete information regarding the affairs of government and the official acts of those who represent them as public officials and employees. Providing persons with the information is an essential function of a representative government and an integral part of the routine duties of public officials and employees, whose duty it is to provide the information. This chapter shall be liberally construed to implement this policy and place the burden of proof for the nondisclosure of a public record on the public agency that would deny access to the record and not on the person seeking to inspect and copy the record."

Most records of public offices are public property and may be examined by any citizen of the school corporation, unless the law specifically provides the records are confidential. Any person may inspect and copy the public records of any public agency. Such request for inspection or copying must identify with reasonable particularity the record being requested and at the discretion of the school corporation in accordance with IC 5-14-3-3, be in writing on or in a form provided by the school corporation.

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No request may be denied because the person making the request refuses to state the purpose of the request, unless such condition is required by statute. (IC 5-14-3-3)

A public agency may not deny or interfere with a person's right to inspect or copy public records. The public agency shall either provide the requested copies to the person requesting such copies or allow the person to make copies on the agency's equipment.

The public agency may charge a fee for such copies, not to exceed the actual cost of copying the records and in accordance with IC 5-14-3-8.

IC 5-14-3-4 contains an extensive listing of those records which are (or could be) held to be confidential. All school corporation officials are urged to review the law to ensure the school corporation's policy on such records is in compliance with the statute.

A school corporation determining to deny access to a public record to a person for any reason should refer to the provisions of IC 5-14-3-9. A person who has been denied the right to inspect or copy a public record may file an action in circuit or superior court to compel the township to permit the individual to inspect and copy the public record.

Please contact Anne Mullin O'Connor, Public Access Counselor, at 1-800-228-6013 if questions arise concerning access to public records or meetings.

GAO INDEPENDENCE STANDARDS

The State Board of Accounts has evaluated and modified our auditing procedures and practices in conjunction with the GAO's (General Accounting Office) amended auditor's independence provisions of generally accepted government auditing standards (GAGAS). The new standard was issued to better serve the public interest by maintaining a high degree of integrity, objectivity and independence for CPAs, non-CPAs and other practitioners who audit government entities and organizations receiving government funds. Compliance with the new standard hinges on compliance with the following two overarching principles;

- 1) Audit organization should not provide nonaudit services that involve performing management functions or making management decisions.
- 2) Firms should neither audit their own work nor provide nonaudit services in situations where the nonaudit services are significant or material to the subject matter of audits.

The new standard includes an "express prohibition regarding auditors providing certain bookkeeping services, and limits of payroll processing and certain other services" which are currently permitted under the American Institute of CPA's auditing standards. Therefore, if we arrive on the audit where records, documents, reconciliations, etc., are incomplete or have not been completed at all, we will no longer be able to complete the records for you. We will however be able to consult and advise on the completion of the records. Additional information will be presented to you at State Board of Accounts called meetings and seminars.

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RATES for LEGAL ADVERTISING

Effective January 1, 2003

The following rates, effective January 1, 2003, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column					7.4 Em Column					7.83 Em Column					8 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.299	0.447	0.597	0.745	5.5	0.316	0.473	0.631	0.788	5.5	0.335	0.500	0.668	0.834	5.5	0.342	0.511	0.682	0.852
6	0.274	0.410	0.547	0.683	6	0.290	0.433	0.578	0.722	6	0.307	0.459	0.612	0.764	6	0.314	0.468	0.625	0.781
6.5	0.253	0.378	0.505	0.631	6.5	0.268	0.400	0.534	0.667	6.5	0.283	0.423	0.565	0.705	6.5	0.289	0.432	0.577	0.721
7	0.235	0.351	0.469	0.586	7	0.249	0.371	0.496	0.619	7	0.263	0.393	0.525	0.655	7	0.269	0.402	0.536	0.669
7.5	0.220	0.328	0.438	0.547	7.5	0.232	0.347	0.463	0.578	7.5	0.246	0.367	0.490	0.611	7.5	0.251	0.375	0.500	0.625
8	0.206	0.307	0.410	0.512	8	0.218	0.325	0.434	0.542	8	0.230	0.344	0.459	0.573	8	0.235	0.351	0.469	0.586
9	0.183	0.273	0.365	0.455	9	0.193	0.289	0.386	0.481	9	0.205	0.306	0.408	0.509	9	0.209	0.312	0.417	0.521
10	0.165	0.246	0.328	0.410	10	0.174	0.260	0.347	0.433	10	0.184	0.275	0.367	0.459	10	0.188	0.281	0.375	0.468
12	0.137	0.205	0.274	0.342	12	0.145	0.217	0.289	0.361	12	0.153	0.229	0.306	0.382	12	0.157	0.234	0.313	0.390
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.351	0.524	0.699	0.873	5.5	0.355	0.530	0.708	0.884	5.5	0.359	0.537	0.716	0.894	5.5	0.363	0.543	0.725	0.905
6	0.321	0.480	0.641	0.800	6	0.325	0.486	0.649	0.810	6	0.329	0.492	0.657	0.820	6	0.333	0.498	0.664	0.830
6.5	0.297	0.443	0.592	0.739	6.5	0.300	0.449	0.599	0.748	6.5	0.304	0.454	0.606	0.757	6.5	0.308	0.459	0.613	0.766
7	0.276	0.412	0.549	0.686	7	0.279	0.417	0.556	0.694	7	0.282	0.422	0.563	0.703	7	0.286	0.427	0.569	0.711
7.5	0.257	0.384	0.513	0.640	7.5	0.260	0.389	0.519	0.648	7.5	0.263	0.394	0.525	0.656	7.5	0.267	0.398	0.531	0.664
8	0.241	0.360	0.481	0.600	8	0.244	0.365	0.487	0.608	8	0.247	0.369	0.492	0.615	8	0.250	0.373	0.498	0.622
9	0.214	0.320	0.427	0.534	9	0.217	0.324	0.432	0.540	9	0.220	0.328	0.438	0.547	9	0.222	0.332	0.443	0.553
10	0.193	0.288	0.385	0.480	10	0.195	0.292	0.389	0.486	10	0.198	0.295	0.394	0.492	10	0.200	0.299	0.399	0.498
12	0.161	0.240	0.320	0.400	12	0.163	0.243	0.324	0.405	12	0.165	0.246	0.328	0.410	12	0.167	0.249	0.332	0.415
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.368	0.549	0.733	0.916	5.5	0.374	0.559	0.746	0.932	5.5	0.376	0.562	0.750	0.937	5.5	0.381	0.569	0.759	0.948
6	0.337	0.504	0.672	0.839	6	0.343	0.512	0.684	0.854	6	0.345	0.515	0.688	0.859	6	0.349	0.521	0.696	0.869
6.5	0.311	0.465	0.620	0.775	6.5	0.317	0.473	0.631	0.788	6.5	0.318	0.476	0.635	0.793	6.5	0.322	0.481	0.642	0.802
7	0.289	0.432	0.576	0.719	7	0.294	0.439	0.586	0.732	7	0.296	0.442	0.590	0.736	7	0.299	0.447	0.596	0.745
7.5	0.270	0.403	0.538	0.671	7.5	0.274	0.410	0.547	0.683	7.5	0.276	0.412	0.550	0.687	7.5	0.279	0.417	0.556	0.695
8	0.253	0.378	0.504	0.630	8	0.257	0.384	0.513	0.641	8	0.259	0.386	0.516	0.644	8	0.262	0.391	0.522	0.651
9	0.225	0.336	0.448	0.560	9	0.229	0.342	0.456	0.569	9	0.230	0.344	0.459	0.573	9	0.233	0.347	0.464	0.579
10	0.202	0.302	0.403	0.504	10	0.206	0.307	0.410	0.512	10	0.207	0.309	0.413	0.515	10	0.209	0.313	0.417	0.521
12	0.169	0.252	0.336	0.420	12	0.172	0.256	0.342	0.427	12	0.172	0.258	0.344	0.429	12	0.174	0.261	0.348	0.434
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.385	0.575	0.767	0.958	5.5	0.398	0.594	0.793	0.990	5.5	0.406	0.607	0.810	1.011	5.5	0.411	0.613	0.819	1.022
6	0.353	0.527	0.703	0.878	6	0.365	0.545	0.727	0.908	6	0.372	0.556	0.743	0.927	6	0.376	0.562	0.750	0.937
6.5	0.326	0.486	0.649	0.811	6.5	0.337	0.503	0.671	0.838	6.5	0.344	0.514	0.685	0.856	6.5	0.347	0.519	0.693	0.865
7	0.302	0.452	0.603	0.753	7	0.312	0.467	0.623	0.778	7	0.319	0.477	0.636	0.795	7	0.323	0.482	0.643	0.803
7.5	0.282	0.422	0.563	0.703	7.5	0.292	0.436	0.582	0.726	7.5	0.298	0.445	0.594	0.742	7.5	0.301	0.450	0.600	0.750
8	0.265	0.395	0.528	0.659	8	0.273	0.408	0.545	0.681	8	0.279	0.417	0.557	0.695	8	0.282	0.422	0.563	0.703
9	0.235	0.351	0.469	0.586	9	0.243	0.363	0.485	0.605	9	0.248	0.371	0.495	0.618	9	0.251	0.375	0.500	0.625
10	0.212	0.316	0.422	0.527	10	0.219	0.327	0.436	0.545	10	0.223	0.334	0.446	0.556	10	0.226	0.337	0.450	0.562
12	0.176	0.264	0.352	0.439	12	0.182	0.272	0.363	0.454	12	0.186	0.278	0.371	0.464	12	0.188	0.281	0.375	0.468
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

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9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.423	0.632	0.844	1.054	5.5	0.428	0.639	0.853	1.065	5.5	0.449	0.671	0.895	1.118	5.5	0.470	0.703	0.938	1.171
6	0.388	0.580	0.774	0.966	6	0.392	0.586	0.782	0.976	6	0.412	0.615	0.821	1.025	6	0.431	0.644	0.860	1.074
6.5	0.358	0.535	0.714	0.892	6.5	0.362	0.541	0.721	0.901	6.5	0.380	0.568	0.758	0.946	6.5	0.398	0.595	0.794	0.991
7	0.333	0.497	0.663	0.828	7	0.336	0.502	0.670	0.837	7	0.353	0.527	0.703	0.878	7	0.370	0.552	0.737	0.920
7.5	0.310	0.464	0.619	0.773	7.5	0.314	0.468	0.625	0.781	7.5	0.329	0.492	0.657	0.820	7.5	0.345	0.515	0.688	0.859
8	0.291	0.435	0.580	0.725	8	0.294	0.439	0.586	0.732	8	0.309	0.461	0.616	0.769	8	0.323	0.483	0.645	0.805
9	0.259	0.386	0.516	0.644	9	0.261	0.390	0.521	0.651	9	0.274	0.410	0.547	0.683	9	0.287	0.429	0.573	0.716
10	0.233	0.348	0.464	0.580	10	0.235	0.351	0.469	0.586	10	0.247	0.369	0.492	0.615	10	0.259	0.386	0.516	0.644
12	0.194	0.290	0.387	0.483	12	0.196	0.293	0.391	0.488	12	0.206	0.307	0.410	0.512	12	0.216	0.322	0.430	0.537
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.481	0.719	0.959	1.198	5.5	0.492	0.735	0.981	1.224	5.5	0.513	0.767	1.023	1.278	5.5	0.522	0.779	1.040	1.299
6	0.441	0.659	0.879	1.098	6	0.451	0.673	0.899	1.122	6	0.470	0.703	0.938	1.171	6	0.478	0.714	0.954	1.191
6.5	0.407	0.608	0.812	1.014	6.5	0.416	0.622	0.830	1.036	6.5	0.434	0.649	0.866	1.081	6.5	0.441	0.659	0.880	1.099
7	0.378	0.565	0.754	0.941	7	0.386	0.577	0.770	0.962	7	0.403	0.602	0.804	1.004	7	0.410	0.612	0.817	1.021
7.5	0.353	0.527	0.703	0.878	7.5	0.361	0.539	0.719	0.898	7.5	0.376	0.562	0.750	0.937	7.5	0.383	0.572	0.763	0.953
8	0.331	0.494	0.659	0.824	8	0.338	0.505	0.674	0.842	8	0.353	0.527	0.703	0.878	8	0.359	0.536	0.715	0.893
9	0.294	0.439	0.586	0.732	9	0.301	0.449	0.599	0.748	9	0.314	0.468	0.625	0.781	9	0.319	0.476	0.636	0.794
10	0.265	0.395	0.528	0.659	10	0.270	0.404	0.539	0.673	10	0.282	0.422	0.563	0.703	10	0.287	0.429	0.572	0.714
12	0.221	0.329	0.440	0.549	12	0.225	0.337	0.449	0.561	12	0.235	0.351	0.469	0.586	12	0.239	0.357	0.477	0.595
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.530	0.792	1.057	1.320	5.5	0.531	0.793	1.058	1.321	5.5	0.535	0.799	1.066	1.331	5.5	0.556	0.830	1.108	1.384
6	0.486	0.726	0.969	1.210	6	0.486	0.727	0.970	1.211	6	0.490	0.732	0.977	1.220	6	0.510	0.761	1.016	1.269
6.5	0.449	0.670	0.895	1.117	6.5	0.449	0.671	0.895	1.118	6.5	0.452	0.676	0.902	1.126	6.5	0.470	0.703	0.938	1.171
7	0.417	0.622	0.831	1.037	7	0.417	0.623	0.831	1.038	7	0.420	0.627	0.837	1.046	7	0.437	0.653	0.871	1.088
7.5	0.389	0.581	0.775	0.968	7.5	0.389	0.581	0.776	0.969	7.5	0.392	0.586	0.782	0.976	7.5	0.408	0.609	0.813	1.015
8	0.365	0.545	0.727	0.908	8	0.365	0.545	0.727	0.908	8	0.368	0.549	0.733	0.915	8	0.382	0.571	0.762	0.952
9	0.324	0.484	0.646	0.807	9	0.324	0.484	0.647	0.807	9	0.327	0.488	0.651	0.813	9	0.340	0.508	0.677	0.846
10	0.292	0.436	0.582	0.726	10	0.292	0.436	0.582	0.727	10	0.294	0.439	0.586	0.732	10	0.306	0.457	0.610	0.761
12	0.243	0.363	0.485	0.605	12	0.243	0.363	0.485	0.606	12	0.245	0.366	0.489	0.610	12	0.255	0.381	0.508	0.634
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.577	0.862	1.151	1.437	5.5	0.599	0.894	1.194	1.491	5.5	0.620	0.926	1.236	1.544	5.5	0.641	0.958	1.279	1.597
6	0.529	0.791	1.055	1.318	6	0.549	0.820	1.094	1.366	6	0.568	0.849	1.133	1.415	6	0.588	0.878	1.172	1.464
6.5	0.488	0.730	0.974	1.216	6.5	0.507	0.757	1.010	1.261	6.5	0.525	0.784	1.046	1.306	6.5	0.543	0.811	1.082	1.351
7	0.454	0.678	0.904	1.129	7	0.470	0.703	0.938	1.171	7	0.487	0.728	0.971	1.213	7	0.504	0.753	1.005	1.255
7.5	0.423	0.632	0.844	1.054	7.5	0.439	0.656	0.875	1.093	7.5	0.455	0.679	0.907	1.132	7.5	0.470	0.703	0.938	1.171
8	0.397	0.593	0.791	0.988	8	0.412	0.615	0.821	1.025	8	0.426	0.637	0.850	1.061	8	0.441	0.659	0.879	1.098
9	0.353	0.527	0.703	0.878	9	0.366	0.547	0.729	0.911	9	0.379	0.566	0.756	0.943	9	0.392	0.586	0.782	0.976
10	0.318	0.474	0.633	0.791	10	0.329	0.492	0.657	0.820	10	0.341	0.509	0.680	0.849	10	0.353	0.527	0.703	0.878
12	0.265	0.395	0.528	0.659	12	0.274	0.410	0.547	0.683	12	0.284	0.425	0.567	0.708	12	0.294	0.439	0.586	0.732
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

16.5 Em Column					17 Em Column				18 Em Column				20 Em Column			
Type	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.706	1.054	1.407	1.757	0.727	1.086	1.450	1.810	0.770	1.150	1.535	1.917	0.855	1.278	1.705	2.129
6	0.647	0.966	1.290	1.610	0.666	0.996	1.329	1.659	0.706	1.054	1.407	1.757	0.784	1.171	1.563	1.952
6.5	0.597	0.892	1.190	1.487	0.615	0.919	1.227	1.532	0.651	0.973	1.299	1.622	0.724	1.081	1.443	1.802
7	0.554	0.828	1.105	1.380	0.571	0.853	1.139	1.422	0.605	0.903	1.206	1.506	0.672	1.004	1.340	1.673
7.5	0.517	0.773	1.032	1.288	0.533	0.796	1.063	1.327	0.564	0.843	1.126	1.405	0.627	0.937	1.251	1.562
8	0.485	0.725	0.967	1.208	0.500	0.747	0.997	1.244	0.529	0.791	1.055	1.318	0.588	0.878	1.172	1.464
9	0.431	0.644	0.860	1.074	0.444	0.664	0.886	1.106	0.470	0.703	0.938	1.171	0.523	0.781	1.042	1.301
10	0.388	0.580	0.774	0.966	0.400	0.597	0.797	0.996	0.423	0.632	0.844	1.054	0.470	0.703	0.938	1.171
12	0.323	0.483	0.645	0.805	0.333	0.498	0.664	0.830	0.353	0.527	0.703	0.878	0.392	0.586	0.782	0.976
Rate/Square	4.90	7.32	9.77	12.20	4.90	7.32	9.77	12.20	4.90	7.32	9.77	12.20	4.90	7.32	9.77	12.20